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UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

DAVID WASSON,

Defendant.

Case No. 3:18-cv-05541-WHO

PERMANENT INJUNCTION BY CONSENT

Now before the Court is the Joint Motion for Entry of Permanent Injunction by Consent filed by Plaintiff, the United States of America.

The Court having reviewed the submissions as stipulated and consented to by the parties, and being fully advised in the premises, it is hereby ORDERED:

A. The Court finds Plaintiff, the United States of America, has filed a complaint seeking a permanent injunction against defendant David Wasson under 26 U.S.C. § 7402(a);

B. The Court further finds defendant David Wasson admits for purposes of this injunction that the Court has personal jurisdiction over him and has subject matter jurisdiction over this matter;

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1 C. The Court further finds, for purposes of this injunction only, that David Wasson  
2 engaged, and continues to engage, in conduct that substantially interferes with the administration  
3 of the internal revenue laws, by (a) continually failing to pay his employment tax obligations  
4 required by 26 U.S.C. §§ 3102, 3111 and 3402; (b) failing to make his employment tax deposits as  
5 required by 26 U.S.C. §§ 6302 and 6157 and 26 C.F.R. § 31.6302-1; (c) failing to timely pay his  
6 unemployment taxes as required by 26 U.S.C. § 6151 and 26 C.F.R. § 55.6151-1; and (d) failing to  
7 pay his corporate income taxes as required by 26 U.S.C. § 6151 and 26 C.F.R. § 55.6151-1.

8 D. The Court finds that an injunction is appropriate and necessary, under both 26  
9 U.S.C. § 7402(a) and the Court's inherent equity powers, to prevent continued violations.

10 Accordingly, it is hereby ORDERED and ADJUDGED pursuant to 26 U.S.C. §  
11 7402(a) that:

12 1. Defendant David Wasson individually and doing business under any other name,  
13 including PG Boys, Inc., 831 Shooter, Inc. and Wassonator, Inc., or using any entity, including any  
14 of his representatives, partners, agents, servants, employees, attorneys, and anyone in active  
15 concert or participation with him, is prohibited from failing to pay over to the IRS all income  
16 taxes, and all employment taxes, including federal income tax withholding, Federal Insurance  
17 Contributions Act ("FICA") taxes, and Federal Unemployment Tax Act ("FUTA") taxes required  
18 by law.

19 2. David Wasson is required to timely file all corporate, individual, unemployment,  
20 and employment tax returns with the IRS, or at such other location as the IRS may deem  
21 appropriate.

22 3. David Wasson is required to deposit withheld federal income taxes and FICA  
23 taxes, as well as his share of FICA taxes, in an appropriate federal depository bank in accordance  
24 with the federal deposit regulations.

25 4. David Wasson, and those individuals at any business he owns or operates  
26 responsible for carrying out the duties established under paragraphs (2) and (3), for a period of  
27 three years, to sign and deliver affidavits to the Revenue Officer, or such other location as the IRS  
28 may deem appropriate, on the 1st day of each month, stating that the requisite withheld FICA

1 income, and FICA tax deposits were timely made.

2 5. David Wasson is required to timely pay all required outstanding liabilities due on  
3 each return required to be filed herein.

4 6. David Wasson is prohibited from assigning any of his property or making any  
5 disbursements to, or for the benefit of himself, until amounts required to be withheld from wages  
6 after the date of this injunction for a given payroll period are, in fact, paid to the IRS, for a period  
7 of three years.

8 7. For a period of three years, David Wasson and his representatives, agents,  
9 servants, employees, attorneys, successors in interest and assigns, and anyone in active concert or  
10 participation with him, in the event all required outstanding liabilities due on each employment tax  
11 return required to be filed going forward from the date of the injunction are not timely paid are  
12 prohibited from assigning any of his property or rights to property or making any disbursements  
13 from his assets before paying the delinquent federal employment taxes and federal income tax  
14 withholdings due for a given payroll period.

15 8. David Wasson is required to deliver to all current employees and any former  
16 employees employed at any time since January 1, 2018, a copy of the Joint Motion for Entry of  
17 Permanent Injunction by Consent and this Permanent Injunction by Consent.

18 9. David Wasson is required to post and keep posted for three years in one or more  
19 conspicuous places on the premises of any business he owns or operates where notices to  
20 employees are customarily posted, a copy of the Joint Motion for Entry of Permanent Injunction  
21 by Consent and this Permanent Injunction by Consent.

22 10. For a period of three years David Wasson is required to notify the IRS within ten  
23 (10) days of any corporation or company he may come to own, manage, or work for as an officer  
24 or employee.

25 11. For a period of three years, David Wasson is required notify the IRS within ten  
26 (10) days if any business he owns or operates assumes a new name or transfers its employees or  
27 business operations to another person or entity.

28 12. The United States is authorized to take post-judgment discovery to ensure

1 compliance with the terms of this permanent injunction.

2 13. This Court shall retain jurisdiction over this case to ensure compliance with this  
3 injunction;

4 Entered this 3rd day of December, 2018.

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6 UNITED STATES DISTRICT JUDGE

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9 This Permanent Injunction by Consent is consented to by:

10 ALEX G. TSE  
11 United States Attorney

12 /s/\_\_\_\_\_  
13 THOMAS MOORE  
14 Assistant United States Attorney  
15 Tax Division

16 /s/\_\_\_\_\_  
17 DAVID WASSON  
18 Defendant